

Employer Information Circular



Volume: 19 Issue: 6

Date: May 22, 2003

Service Retirement Division · P.O. Box 15275 · Sacramento, CA 95851-0275

Reporting Unused Sick Leave

What is Basic Sick Leave? What is Excess Sick Leave?

Several employers have requested clarification on how basic sick leave and excess sick leave will be determined now that compensation for summer school and intersession and overload assignments are creditable. For example, an employee who previously earned 10 days of sick leave per school year related to creditable service may now earn 12 days per school year including sick leave for summer school. When the employer grants sick leave for summer school, intersession, or overload service is that considered basic or excess sick leave?

Education Code Section 22170.5 defines "basic sick leave day" as the equivalent of one day's paid leave of absence per pay period. "Excess sick leave days" are defined as the day or total number of days granted by an employer in a pay period as defined in Section 22154 in excess of a basic sick leave day. A "pay period" pursuant to Section 22154 means a payroll period of not less than four weeks or more than one calendar month.

Based on the above sections of the Teacher's Retirement Law, California State Teachers' Retirement System (CalSTRS) determines basic sick leave using a standard of 12 days per year for each year of service credit earned by the member. This standard will not change now that summer school and intersession and overload service are creditable. Employers should include unused sick leave earned for summer school, intersession and overload assignments as of July 1, 2002, and later when reporting unused sick leave to CalSTRS. Sick leave earned for service that was not creditable prior to July 1, 2002, should not be reported to CalSTRS. Employers may be billed for the total number of sick leave days reported for the member if the employer reports unused sick leave in excess of the standard 12 basic unused sick leave days per year.

Employers that report salary over 13 pay periods per year should call CalSTRS at the number listed below for special sick leave reporting instructions.

Any questions on this circular should be directed to Ricardo Pardell, Operations Manager, Service Retirement Division at (916) 229-3567.